

How tax on personal property charged against real estate.

SEC. 58. When it becomes necessary to charge the tax on personal property against real property, the sheriff or collector shall select for that purpose some particular tracts or lots of real property owned by the person owing such personal property tax, and in his advertisement for sale shall designate the particular tract or lots of real property against which sum [such] personal property tax is charged.

Purchaser entitled to certificate.

SEC. 59. The purchaser of any tract of land sold by the sheriff for taxes will be entitled to a certificate in writing describing the land so purchased, the sum paid and the time when the purchaser will be entitled to a deed, which certificates shall be signed by the sheriff in his official capacity and shall be presumptive evidence of the regularity of all prior proceedings. The purchaser acquires a perpetual lien of the tax on the land, and if after the taxes become delinquent he subsequently pays any taxes levied on the same, whether levied for any year or years previous or subsequent to such sale, he shall have the same lien for them and may add them to the amount paid by him in the purchase, and the treasurer of the county shall make out a tax receipt and duplicate for the taxes on the real estate mentioned in such certificate the same as in other cases, and shall write thereon "sold for taxes." If any person shall become the purchaser of more than one parcel of property he may have the whole included in one certificate, but each parcel shall be separately described, and the amount paid may be entered in gross in said certificate. Such certificate shall be substantially in the following form, to-wit :

Presumptive evidence.

Lien on land.

Tax receipt.

Purchaser of more than one parcel of land.

CERTIFICATE OF SALE.

Form of certificate.

STATE OF NORTH CAROLINA, COUNTY.

I,, sheriff of the county of, in the state of North Carolina, do hereby certify that the following described real estate in said county and state, to-wit (describing the same): was, on the day of, 18...., duly sold by me in the manner provided by law for the delinquent taxes for the year 18.... thereon, amounting to dollars, including interest and penalty thereon and the costs allowed by law to for the said sum of dollars, he being the highest and best bidder for the same. And I further certify that unless redemption is made of said estate in the manner provided by law, the said, heirs or assigns, will be entitled to a deed therefor on and after the day of, A. D. 18...., on surrender of this certificate.

In witness whereof I have hereunto set my hand this day of, A. D.

.....,
Sheriff.